

NFC

Procedures



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Office of the Chief Financial Officer
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Budget Object Classification Codes (BOCC)

TITLE V
Miscellaneous Systems Manual

CHAPTER 3
Budget Object Classification Codes (BOCC)

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About This Procedure

This procedure provides a reference list of budget object classification codes to be used by Agencies and Departments serviced by the National Finance Center (NFC). These codes are used when obligations are first incurred to record financial transactions according to the nature of services provided or received. The following information will help you use the procedure more effectively and obtain further assistance if needed.

How The Procedure Is Organized

The major sections of this procedure are described below:

Introduction describes how budget object classification codes are used, provides an interpretive schematic which identifies the levels of coding, and informs you how to obtain technical support.

Code List provides a reference list of budget object classification codes to be used by Agencies and Departments serviced by NFC.

To keep you informed about new or changed information related to this system, NFC issues short publications called bulletins and amendments. This procedure and all related bulletins and amendments are listed in the NFC External Publications Index, issued semiannually.

The Bulletin Board on NFC's home page (www.nfc.usda.gov) provides a list of all bulletins by title and publication date. Users can choose to view and/or print bulletins from this Bulletin Board list.

Pages are numbered consecutively at the bottom of each page. If the procedure is amended, point pages (e.g., 3.2, 3.3, etc.) are used as needed to accommodate additional pages. All amended pages are marked at the bottom with the amendment number and date.

If you begin receiving this procedure after it has been amended, you will receive the publications with all amendments and bulletins. Remove and insert amended pages according to the accompanying page control chart so that your procedure is current.

What Conventions Are Used

This procedure uses the following visual aids to identify certain kinds of information:

- Emphasized text within a paragraph is printed in **bold**.

.....
Example:

All personal property items and furniture with an initial acquisition cost of less than \$5,000 should be charged to Object Class 3140 **except** for high risk sensitive property or furniture which should be charged to Object Class 3141.

.....

- Important extra information is identified by a note icon in the left margin.

Example:

Note: Obligations under grant programs that involve the furnishing of services, supplies, materials, and similar items rather than cash are not charged to this object class but to the object class representing the nature of the services, articles, or other items that are purchased.

Who To Contact For Help

For questions about budget object classification codes, contact the Requirements and Development Coordination Branch at **504–255–5544**.

For questions about this procedure, contact the Directives and Analysis Branch at **504–255–5322**.

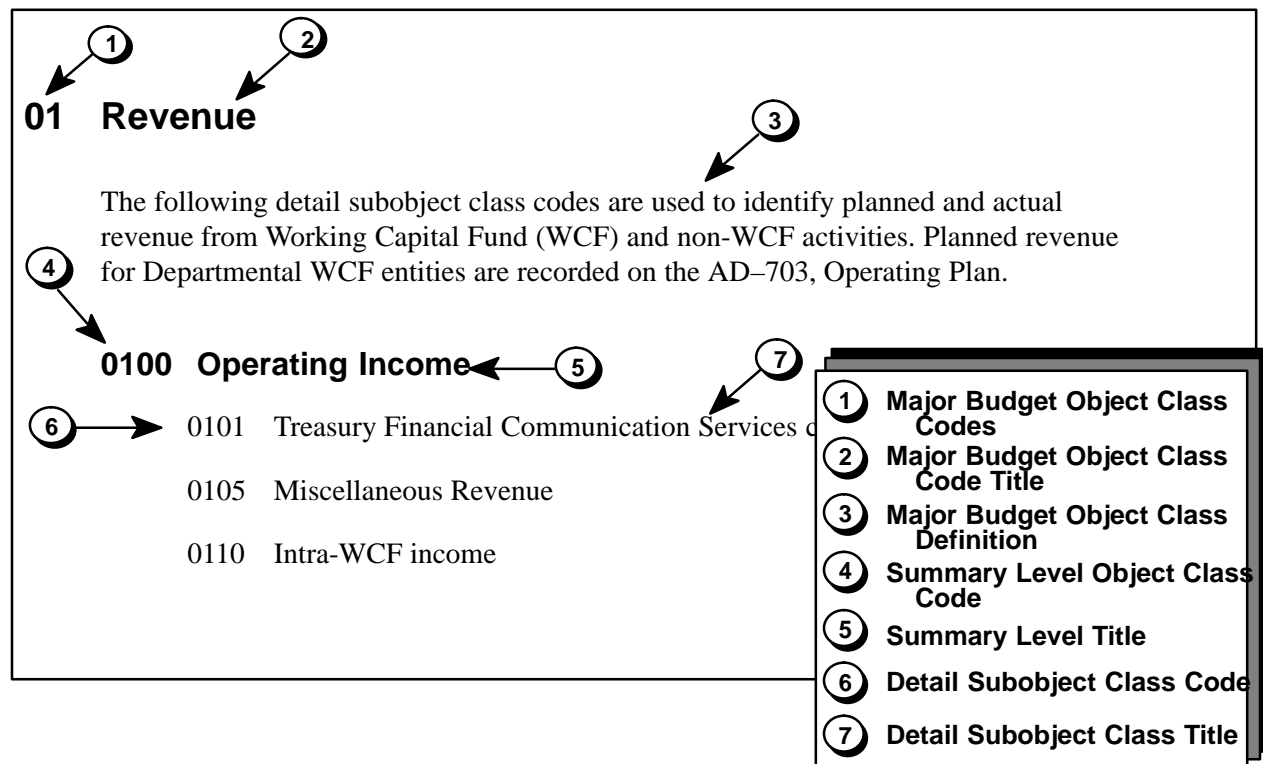
Introduction

Budget object classification codes are used by the Federal Government to record its financial transactions according to the nature of services provided or received when obligations are first incurred.

The Office of Management and Budget (OMB) establishes the major object class codes and titles for use by all Federal agencies. In addition to these codes and titles, this procedure identifies summary level object class codes and detail subobject class codes that are assigned by NFC. NFC-assigned codes must be used by Departmental agencies and other Federal agencies that are serviced by the U.S. Department of Agriculture's (USDA) Central Accounting System (CAS).

Budget Object Classification Code Interpretative Schematic

The following schematic identifies the levels of coding:



Technical Support

This procedure provides a reference list of budget object classification codes. Any questions about the use of these codes should be directed to the Applications Systems Division, Requirements and Development Oversight Branch, at **504-255-5544**. Written communication should be addressed to:

Requirements and Development Oversight Branch
Applications Systems Division
National Finance Center, USDA
P.O. Box 60000
New Orleans, LA 70160-0001

Any questions about the written procedure should be directed to the Financial Services Division, Directives and Analysis Branch, at **504-255-5322**. Written communication about the procedure should be addressed to:

Directives and Analysis Branch
Financial Services Division
National Finance Center, USDA
P.O. Box 60000
New Orleans, LA 70160-0001

Code List

00 Summary Data Taxes

0000 Summary Data

01 Revenue

The following object class codes are used to identify planned and actual revenue from Working Capital Fund (WCF) and non-WCF activities. Planned revenue for Departmental WCF entities are recorded on the AD-703, Operating Plan.

0100 Operating Income

- 0101 Treasury Financial Communication Services (TFCS) collections income
- 0105 Miscellaneous revenue
- 0110 Intra-WCF income
- 0112 Income from Office of Information Resources Management (OIRM) – WCF
- 0113 Income from Office of Communications (OC) – WCF
- 0114 Income from Office of Operations (OO) – WCF
- 0117 Income from Office of the Chief Financial Officer (OCFO), NFC – WCF
- 0119 Income Estimates

0120 Income From Cross-Servicing

0130 Income From USDA Agencies for Specific Services

0140 Program Billing Revenue – Services Rendered

- 0141 Program billing revenue – base salary
- 0142 Program billing revenue – overtime
- 0143 Program billing revenue – holiday work
- 0144 Program billing revenue – travel
- 0145 Program billing revenue – laboratory fees
- 0146 Program billing revenue – night service

- 0147 Program billing revenue – per diem
- 0148 Program billing revenue – mileage

0150 Investment Interest – Agricultural Marketing Service (AMS) Trust

0160 Royalty Revenue

0170 Other Revenue

- 0171 Revenue – late payment fees
- 0173 Revenue – parking fees (nonappropriated funds)
- 0174 Interest on Government securities
- 0175 Revenue – penalty fees
- 0176 Revenue – administrative fees

0190 General Fund Revenue

- 0199 General Fund receipt account transactions

02 Internal Transactions

This major object class code and its summary and detail subobject class codes are prescribed for internal CAS use to record reimbursable income for agencies serviced by NFC. Revenues will be charged to the following detail class codes:

0200 Inter-Office/Region

0210 Intra-Regional Transfer of Expenditures

0220 Treasury Symbol Accounts (TSA) Transfer of Expenses

0230 Intra-Fund Expenditures – WCF Only

0240 Prior Year Obligations Forest Service (FS)

- 0245 Reimbursable income – program billing

0250 Reimbursements to Appropriations (applies to all CAS agencies)

- 0251 TFCS collections – reimbursements
- 0252 Reimbursable financial assistance

- 0253 Unfilled customer orders – technical
- 0254 Unfilled customer orders – financial
- 0255 Reimbursable base time

0260 Balance Forward Operating Plan

0270 Reimbursements for Deductions and Fees

- 0271 Quarters deductions
- 0272 Meals deductions
- 0273 Parking fees (appropriated funds)
- 0274 Reimbursement – late payment fees
- 0275 Reimbursement – penalty fees
- 0276 Reimbursement – administrative fees

0280 Investment in Public Securities

10 Personal Services – Scientific Effort (S&E)

1000 Personal Services – Scientific Effort (S&E)

11 Personnel Compensation

1100 Personnel Compensation

This object class code covers gross compensation (before tax deductions and other responsibilities) for services of individuals, including terminal leave payments. Included are all payments (salaries, wages, and fees) for services rendered to the Government by its officers or employees, and compensation for special services rendered by consultants or others.

This object class also includes (1) additional compensation such as hazardous duty, nightshift differential, holiday, standby, and overtime pay, cost-of-living allowance (COLA), and post differential; (2) salaries for casual time employees; (3) payments to other agencies on reimbursable details; and (4) rewards for information.

Payments that reimburse logging companies, states, etc., for their employees' services should be charged to Object Class 25. However, when these payments are made directly to the employees through Forest Service's payroll, use Object Class 11.

When supplies are purchased for employees and the costs are deducted from salaries or wages, or when subsistence supplies (commissary) or meals are furnished to employees and the values are added or deducted from salaries or wages, use Object Class 25 or 26.

When a payroll payment combines the employee's salary and reimbursement for equipment rental, the equipment rental amount should be charged to Object Class 21, 22, 25, or 26.

The transaction codes (T/C) that appear with the following subobject class codes may be used on Time and Attendance (T&A) Reports, Pay Adjustment Documents, and Payroll Action Requests to generate the appropriate subobject class codes. The applicable T/C to be used will appear above the appropriate subsection or subobject classifications.

Permanent Full-Time Appointments

This object class covers regular salaries and wages paid directly to civilian full-time employees, other payments that become part of the employee's basic rate of pay, and terminal leave payments. Payments requiring T/C 01 to record regular time on the T&A will generate the appropriate object class code on agency reporting (i.e., 1101 through 1149) depending on the employee's type of appointment.

Permanent appointments are defined as those occupied by full-time employees, including (1) appointments established without a time limit, (2) appointments established for a limited period of a year or more, or (3) appointments that have been occupied for a year or more regardless of the intent when established. The nature of the appointment is the controlling factor in determining the employee's type of appointment, not the nature of the position.

- 1101 Full-time, non-wage-board, permanent appointments located in the U.S. and its possessions
- 1102 Full-time, permanent appointments located in foreign countries paid at U.S. rates
- 1103 Full-time, permanent appointments located in foreign countries paid at local rates
- 1104 Full-time, wage-board, permanent appointments located in the U.S. and its possessions
- 1105 Employee indebtedness (Amount of employee indebtedness charged to the agency due to net pay overpayment for any employee regardless of the type of appointment.)
- 1106 Lump sum credit hours
- 1107 Quick service wire
- 1108 Ship inspection pay, Federal Communications Commission (FCC), Agency 21
- 1109 Time Off Awards
- 1119 Payroll default

1120 Temporary Full-Time Appointments

Regular pay for full-time employment in appointments established for a limited period of time that is generally less than a year (e.g., seasonal work).

- 1121 Full-time, non-wage-board, temporary appointments located in the U.S. and its possessions
- 1122 Full-time, temporary appointments located in foreign countries and paid at U.S. rates

- 1123 Full-time, temporary appointments located in foreign countries and paid at local rates
- 1124 Full-time, wage-board, temporary appointments located in the U.S. and its possessions
- 1125 Language Incentive Bonus
- 1126 Full-time, temporary summer aid appointments, National Endowment for the Arts (NEA), Agency 69
- 1127 Americorp Members

1130 Part-Time Appointments

Regular pay for employees with appointments that require work on a prearranged schedule of fewer hours or days of work prescribed for full-time employees in the same group or class.

- 1131 Part-time, non-wage-board appointments located in the U.S. and its possessions
- 1132 Part-time, appointments located in foreign countries and paid at U.S. rates
- 1133 Part-time, appointments located in foreign countries and paid at local rates
- 1134 Part-time, wage-board appointments located in the U.S. and its possessions
- 1135 Part-time, stay-in-school appointments – NEA, Agency 69

1140 Intermittent Appointments

Regular pay for consultants and other employees with appointments that require work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Compensation is paid only for the time actually employed or services actually rendered.

- 1141 Intermittent, non-wage-board appointments located in the U.S. and its possessions
- 1142 Intermittent appointments located in foreign countries and paid at U.S. rates
- 1143 Intermittent appointments located in foreign countries and paid at local rates
- 1144 Intermittent, wage-board appointments located in the U.S. and its possessions
- 1145 Council members – NEA, Agency 69
- 1148 Base pay, non-wage-board, Farm Service Agency state and county committeemen located in the U.S.
- 1149 Base pay – experts and consultants

1150 Special Payments/Awards

All employees regardless of employment type or status.

- 1151 Other personnel compensation – Natural Resources Conservation Service (NRCS) only
- 1152 Cash and suggestion awards

- 1153 Other awards (Includes payments of rewards (16 U.S.C. 599a), Senior Executive Service (SES) performance awards (5 U.S.C. 5384), SES meritorious executive awards (5 U.S.C. 4507), and SES distinguished executive awards (5 U.S.C. 4507).)
- 1154 Supervisory differential
- 1155 Personal service contracts – employment of temporary personnel (7 U.S.C. 2225)
- 1156 Jury duty fees
- 1157 Personal service contracts – foreign nationals
- 1158 Personal service contracts – U.S. citizens
- 1159 Sick leave used – Animal and Plant Health Inspection Service (APHIS) and NRCS only

Other Personnel Compensation

All other personnel compensation paid directly to civilian employees, including premium pay and differentials (except for cash allowances for higher cost-of-living locations, which are classified under Object Class 12).

1160 Night Differential

Night differential, which consists of payments above the basic rate for regularly scheduled night work (i.e., work performed between 6 p.m. and 6 a.m.). This includes the base pay portion of the night differential (T/C 11), a night differential for compensatory time worked (T/C 12), a night differential on Sunday double time (T/C 13), and “over 40” overtime pay with a night differential (T/C 25).

- 1161 Night differential for compensatory time worked (T/C 12), night differential on Sunday double time (T/C 13), and “over 40” overtime pay with a night differential (T/C 25) – AMS, Grain Inspection, Packers and Stockyards Administration (GIPSA), and Food Safety and Inspection Service (FSIS)
- 1162 Sunday differential, which includes payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays (Base pay with a Sunday differential (T/C 04) for wage-board employees (includes only 25 percent of the Sunday differential portion).)
- 1163 Base pay with a Sunday differential (T/C 04) for non-wage-board employees (includes only 25 percent of the Sunday differential portion)
- 1164 Base pay with a Sunday differential and night differential (T/C 05) (includes only 25 percent of the Sunday differential and night differential portions)
- 1165 Hazard pay differential (T/C 14), which includes payments above the basic rate because of assignments involving irregular or intermittent performance of duties that subject the employee to unusual hazards or physical hardships
- 1166 Night differential on Sunday double time (T/C 13) for wage-board employees
- 1167 Other pay, wage marines only (T/C 16)

- 1168 Remote work site allowance (T/C 49) and non-watch-stand allowance/month leave supplement (T/C 53) for wage marine employees
- 1169 Mexican National seniority pay – Agricultural Research Service (ARS) and Cooperative State Research, Education, and Extension Service (CSREES) for regular time (T/C 01)

Overtime

Payments above the basic rate for services in excess of the established work period, usually a 40-hour week or an 8-hour day.

The following T/C's will system generate Subobject Class Codes 1170 and 1171:

T/C	Description
18	Overtime on grain appeal
21	"Over 40" overtime pay
24	Travel under Title 5
27	Engineer officers overtime premium (<i>wage marine engineer officers only</i>)
30	Overtime call back – no work performed (<i>compensable under Title 5 only</i>)
34	Fair Labor Standards Act (FLSA)
41	Administratively uncontrollable overtime (AUO) or standby time (<i>annual basis</i>)
43	Compensatory time paid
1170	Non-wage-board employees
1171	Wage-board employees
1172	"Over 8" overtime pay within scheduled 40 hours (T/C 19) – wage-board only
1173	"Over 8" overtime pay within scheduled 40 hours (T/C 19) – non-wage-board
1174	"Over 8" overtime pay within scheduled 40 hours with a night differential (T/C 26) (includes only 10 percent of the night differential portion)
1175	Double time for Sunday work (Plant Quarantine and Animal Inspection Import/Export inspectors only) (T/C 22) and overtime under FLSA only (T/C 23)
1176	"Over 8" overtime pay within scheduled 40 hours (T/C 19) – intermittent non-wage-board employees
1177	Overtime under FLSA (T/C 23) for non-wage-board employees nonexempt from FLSA
1178	Overtime under FLSA (T/C 23) for wage-board employees nonexempt from FLSA

Holiday Pay, Lump Sum Payment, Hazardous Duty Allowance

- 1179 Premium base pay for holiday worked (T/C 31), wage-board employees (Payments above basic rate for services for 8 hours or less on holidays or days treated as holidays.)
- 1180 Premium base pay for holidays worked (T/C 31), non-wage-board employees
- 1181 Regular pay over 52 weeks
- 1182 Begin foreign post differential (T/C 46) or discontinue foreign post differential (T/C 48) (Above payments authorized under 5 U.S.C. 5925 that are based on conditions of environment differing substantially from those in the contiguous 48 states and the District of Columbia.)
- 1183 Lump sum payment for annual leave (T/C 42), permanent appointments, non-wage-board employees
- 1184 Lump sum payment for annual leave (T/C 42), permanent appointments, wage-board employees
- 1185 Lump sum payment for annual leave (T/C 42), other than permanent appointments, non-wage-board employees
- 1186 Lump sum payment for annual leave (T/C 42), other than permanent appointments, wage-board employees
- 1187 Hazardous duty allowance (T/C 51) or remote work site allowance (T/C 49) (Additional compensation up to 25 percent over basic pay. This is granted in addition to any regular post differential for posts designated by the Secretary of State where civil conditions present a threat of physical danger, usually with evacuation of some personnel or dependents.)
- 1188 Remote site allowance payments
- 1189 Physicians comparability allowance (Payments authorized under 5 U.S.C. 5948 for the recruitment and retention of highly qualified Government physicians.)

Other Payments

- 1190 Sales commission (Certain Smithsonian Institution (SI) museum shop employees receive sales commissions for the sale of SI magazine subscriptions. The museum shop generates a "Membership Summary Report" showing the employee's name, social security number and amount earned.)
- 1191 Compensation of witnesses (These are fees paid to private individuals attending departmental hearings.)
- 1192 Environmental and Special Incentive Differential
- 1193 Casual Employee Time Reports (CETR) employment (These are contract employment amounts paid to individuals on a contract or purchase order basis when only their personal services are supplied.)
- 1194 Prison inmate labor
- 1195 Reissuance of payroll checks (for NFC use only)
- 1196 Regional pay differential (environmental – Federal Deposit Insurance Corporation (FDIC))
- 1197 Youth Conservation Corps

- 1198 Limited payability credits
- 1199 Payroll estimates (Also used for compensatory time earned by some cross-serviced agencies.)

12 Personnel Benefits

1200 Personnel Benefits

This object class code includes cash allowances incidental to employment, payments to the funds for the benefit of currently employed Federal civilian and military personnel, and reimbursements for transfer of station expenses. It also includes special benefits authorized for certain non-Federal personnel.

Benefits provided by the agency to employees, such as uniforms or quarters, that do not fall under the allowance criteria are excluded from this section. Payments to former employees resulting from their employment, such as those described under Object Class 13, are excluded.

This object class includes all Federal personnel benefit payments for Federal civilian employees and special benefits authorized by statute for certain non-Federal civilian employees, whether or not their personnel compensation is classified under Object Class 11. This means that benefit payments for non-Federal employees (e.g., Peace Corps and Volunteers In Service To America (VISTA), Job Corps enrollees), and USDA CSREES agents are within this object class code.

- 1201 Federal Insurance Contribution Act (FICA) – agency contribution
- 1202 Federal Employee Government Life Insurance (FEGLI) – agency contribution
- 1203 Federal Employee Health Benefits (FEHB) – agency contribution
- 1204 Civil Service Retirement System (CSRS) (7%) Coverage Code 1 – agency contribution
- 1205 FEHB – employee share paid by agency
- 1206 Non-Federal life insurance employee share paid by agency
- 1207 Quarters allowance (T/C 53)
- 1208 COLA – begin nonforeign COLA and/or post differential (T/C 45) or discontinue nonforeign COLA and/or post differential (T/C 47)
- 1209 Medical allowance on foreign assignment
- 1210 Payments (cash) to employees for uniform allowance
- 1211 Office of Workers' Compensation (OWC) payment (These are payments made to OWC for reimbursement of compensation payments made by OWC to employees. The payments are to be charged to the fiscal year in which they are included in the budget. This is always 2 fiscal years after payments are incurred by OWC. Example: Payments made to reimburse OWC for payments made in Fiscal Year 1997 are chargeable to Fiscal Year 1999 appropriations.)
- 1212 Foreign Agricultural Service (FAS) (1221) – foreign disbursements
- 1213 Hospital Insurance Tax (HIT) – agency contribution
- 1214 Transitional retirement contribution – civil service (C)

- 1215 Transitional retirement contribution – foreign service (G)
- 1216 Transitional retirement contribution – other government (J)
- 1217 Transitional retirement contribution – civil service (law enforcement & firefighter) (E)
- 1218 CSRS retirement (7 1/2%) Coverage Code 6 – agency contribution
- 1219 Foreign national benefits
- 1220 Federal Employees Retirement System (FERS) – LOC – Retirement Code I
- 1221 CSRS – LOC – Retirement Code 7
- 1222 CSRS – LOC – Retirement Code D
- 1224 Foreign service retirement – agency contribution
- 1227 Office of Personnel Management (OPM) retirement – foreign nationals
- 1228 Miscellaneous benefits plan – foreign nationals
- 1229 Foreign national – other allowances
- 1230 Non-Federal traditional dental (Office of the Comptroller of the Currency (OCC) Use Only)
- 1233 Non-Federal network dental (OCC Use Only)
- 1234 Benefit Plan 68 dental (FDIC)
- 1235 Compensatory time earned – AMS and GIPSA
- 1236 Professional liability insurance
- 1237 Mortgage interest differential allowance, part 1
- 1238 Mortgage interest differential allowance, part 2
- 1239 Miscellaneous expense allowance
- 1240 Rental difference allowance
- 1241 Living quarters allowance – foreign service
- 1242 Education allowance – foreign service
- 1243 Post allowance – foreign service
- 1244 Full retirement contribution – civil service (R)
- 1245 Full retirement contribution – foreign service (W)
- 1246 Full retirement contribution – other government (X)
- 1247 Full retirement contribution – civil service (law enforcement & firefighter)
- 1249 Other foreign service allowances
- 1251 Transitional OASDI contribution – civil service (C)
- 1252 Transitional OASDI contribution – foreign service (G)
- 1253 Transitional OASDI contribution – other government (J)
- 1254 Transitional OASDI contribution – civil service (law enforcement & firefighter) (E)
- 1255 Full OASDI contribution – civil service (R)
- 1256 Full OASDI contribution – foreign service (W)
- 1257 Full OASDI contribution – other government (X)
- 1258 Full OASDI contribution – civil service (law enforcement & firefighter)
- 1259 Non-Federal disability insurance contributions
- 1260 Non-Federal health insurance contributions
- 1261 Non-Federal life insurance contributions
- 1262 Non-Federal retirement programs contributions

- 1263 Non-Federal health insurance premiums paid for employees
- 1264 FERS regular contributions
- 1265 FERS military reserve contributions
- 1266 FERS special law enforcement contributions
- 1267 FERS special air traffic control contributions
- 1268 FERS foreign service contributions
- 1269 Full OASDI contributions – FERS (K)
- 1270 Full OASDI contributions – FERS (L)
- 1271 Full OASDI contributions – FERS (M)
- 1272 Full OASDI contributions – FERS (N)
- 1273 Full OASDI contributions – FERS (P)
- 1274 Thrift Savings Plan (TSP) Government basic contribution
- 1275 TSP Government matching contribution
- 1276 TSP fiduciary insurances
- 1277 TSP adjustments in Administrative Billings and Collections (ABCO)
- 1278 OPM agency per capita contribution charges
- 1280 Non-Federal OASDI contributions
- 1281 Panama professional risk tax
- 1282 Retention Allowance
- 1283 Recruitment Allowance
- 1284 Relocation Allowance
- 1285 Subsidies For Commuting Costs
- 1286 Employee Contribution – Health Benefits – Americorps
- 1287 Americorps – Child Care
- 1288 FICA for Retirement Code 8 (COVA Use Only)
- 1289 FICA for Retirement Code 9 (COVA Use Only)
- 1290 Employee transfer of station benefits
- 1291 Subsistence expenses for temporary quarters connected with transfer of station (but not per diem allowance) while in travel status between old and new stations (This includes expenses of the employee and his/her immediate family while occupying temporary quarters when an employee is transferred to a new official station covered under Section 2–5.4 of the Federal Travel Regulations (FTR).)
- 1292 Real estate transactions and settlement of unexpired leases connected with transfer of station expenses (This includes the payment of expenses in connection with the sale of one residence at the employee’s old official station, purchase of one residence at his/her new official station, or settlement of an unexpired lease covered under FTR Section 2–6.1.)
- 1293 Miscellaneous moving expenses (relocation allowance) connected with a transfer of station (This includes the payment of various contingent costs associated with discontinuing a residence at one location and establishing a residence at a new location covered under FTR Section 2–3.1.)
- 1294 Relocation income tax allowance
- 1295 Relocation Services Program

- 1296 Reassignment allowance (This includes one or two payments made to an individual who is assigned to a location for a minimum period of 120 days or an agreed upon length of time. The allowance is equal to 10% of the individual's annual salary.)
- 1297 Cash recruitment incentive (For ARS & FS only)
- 1299 Payroll estimate—benefits

13 Benefits for Former Personnel

1300 Benefits for Former Personnel

This object class code includes pensions, annuities, and other benefits due to former employees or their survivors based on (at least in part) the length of service to the Government. Excludes (1) benefits paid from funds financed by the employer and/or employee contributions; (2) premiums and benefits provided in kind, such as hospital and medical care; and (3) indemnities for the disability or death of former employees, which are classified under Object Class 42.

- 1301 Severance pay (Payments made to former employees involuntarily separated.)
- 1302 Unemployment compensation (Payments made to the Department of Labor for reimbursing states for unemployment compensation payments.)
- 1303 Separation Incentive
- 1304 OPM 9% charge for early outs
- 1333 Payments for deceased employees

14 Deductions for Commissary Procurements

1400 Commissary Deductions

This object class code is generated by the payroll system. It applies to individuals procuring from a commissary and repaying the amount through payroll deduction. The code is not reported outside of USDA or agency reporting. The payroll deduction is treated as a refund to the appropriation shown on the employee's T&A, for which the salary charge is made.

- 1403 Commissary deduction for FS employees
- 1405 Partial salary payment from an imprest fund (The deduction from net pay is made by coding the amount with the T/C on the T&A report.)
- 1406 Spot cash award repayment from an imprest fund (The deduction from net pay is made by coding the amount with the T/C on the T&A report.)

20 Contract Serv & Supplies (Excl BFCA S&E)

2000 Contract Serv & Supplies (Excl BFCA S&E)

21 Travel and Transportation of Persons

2100 Travel and Transportation of Persons

This object class code includes charges incurred for transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incidental to travel that are to be paid by the Government, either directly or by reimbursing the traveler.

This object class code includes both (1) travel from official stations, subject to regulations governing civilian and military travel and appropriation limitations in certain cases, and (2) local travel and transportation of persons in and around the official station of an employee. It also includes rental or lease of passenger motor vehicles from Government motor pools. In determining subclasses for administrative use, agencies may maintain such distinctions as they deem appropriate including a separate subclass for rental of vehicles from interagency motor vehicle pools.

The following are examples of the different classes (transportation, subsistence, etc.) of travel:

Transportation of Persons. Contractual services for carrying persons from place to place whether by land, air, or water.

Provision of Accommodations Incidental to Actual Travel. Commercial transportation charges, rental of passenger cars, charter of trains, buses, vessels, or airplanes, ambulance service, and expenses incidental to the operation of the rented or chartered conveyances. Rental of passenger motor vehicles from motor pools even though they may be used incidentally for transporting things.

Mileage Allowances for the Use of Privately Owned Vehicles, Ferry Fares, and Toll Charges. Fares for local transportation such as streetcar, subway, and taxicabs, whether used while in travel status or in and around an employee's official station.

Tokens for local transportation ordered by requisition.

Subsistence for Travelers. Payments of per diem allowances to travelers or reimbursement of actual expenses for subsistence (food and lodging). Transportation expenses incident to permanent change of station (PCS). Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a PCS (including travel expenses and per diem for the employee's immediate family), as authorized under 5 U.S.C. 5724a. Charges for other PCS expenses are classified under Object Classes 12, 22, or 25, as appropriate.

Incidental Travel Expenses. Other incidental expenses necessitated by travel and claimed for reimbursement on travel vouchers. These include such items as baggage transfers, excess baggage, passports, steamer chairs, rental of conference rooms, rental of furniture, telephone

and telegraph expenses, stamps purchased, and storage fees for Government vehicles. This does not cover miscellaneous expenses not directly related to travel, even though claimed for reimbursement on Form AD-616.

Toll charges for telephone calls placed by enumerators while in travel status are covered under Object Class 21.

Charges for calls originating from a traveler's residence are covered under Object Class 23.

Registration Fees. Includes fees that are allowable under the travel regulations.

Travel Expenses of Witnesses. Travel and transportation expenses paid to non-Governmental employees attending Departmental hearings at the direction of the Department.

Charges Not Applicable to Travel Expenses. Such items as routine and ordinary maintenance of vehicles while a person is in travel status should be charged to the appropriate object class.

- 2101 Travel allowance for Rural Housing Service (RHS) county committee persons (T/C 97), Class 1
- 2102 Travel allowance for RHS county committee persons (T/C 97), Class 2
- 2103 Travel allowance for RHS county committee persons (T/C 97), Class 3
- 2104 Per diem for Risk Management Agency (RMA) employees
- 2105 Mileage for RMA employees
- 2106 Travel Reimbursement
- 2108 Other travel costs for RMA employees
- 2109 Special conveyance allowance

2110 Common Carrier

This object class includes cost of airplane tickets on regularly scheduled flights that are available to the general public as well as all other common carrier transportation (taxi, limousine, train, bus, ship, etc.).

- 2111 Common carrier – domestic
- 2112 Common carrier – foreign
- 2113 Transfer of station – househunting (Common carrier transportation including taxi and limousine fares and cost of employee and/or spouse incidental to round trip prior to PCS to seek residence quarters. Excludes commercial car rental (2161) used for transportation while househunting.)
- 2114 Common carrier – transfer of station
- 2115 Common carrier – local transportation
- 2119 Travel advance write-off

2120 Mileage Allowance

This object class includes mileage allowance for use of privately owned vehicles, including the use in lieu of a taxicab to and from a terminal.

- 2121 Mileage allowance – domestic
- 2122 Reserved
- 2123 Transfer of station – househunting (Mileage allowance incidental to round trip to seek residence quarters prior to PCS.)
- 2124 Transfer of station (Mileage allowance incidental to PCS.)
- 2125 Mileage allowance – foreign

2130 Per Diem Allowance

This object class includes reimbursements to travelers at per diem rates in lieu of actual subsistence. Also see the definition of Object Class 25. Includes purchase of meals or lodging for employees in travel status.

- 2131 Domestic
- 2132 Foreign
- 2133 Transfer of station – househunting (Per diem allowance to employee and/or spouse while on round trip to seek residence quarters prior to PCS.)
- 2134 Transfer of station (Per diem allowance to employee and/or spouse and other members of immediate family while traveling for expenses that are incidental to PCS.)
- 2135 Third party lodging

2140 Actual Subsistence

This object class includes reimbursement to traveler at actual cost of subsistence.

- 2141 Domestic
- 2142 Foreign
- 2144 In-country travel

2150 Other Travel

- 2151 Domestic
- 2152 Foreign
- 2153 Transfer of station – househunting (Other travel expenses incidental to transfer of station househunting, includes all other travel expenses such as baggage checking, storage and parking fees, and ferry and bridge tolls.)
- 2154 Transfer of station (Other travel expenses incidental to transfer of station, excluding househunting. Includes all other travel expenses, such as baggage checking, storage and parking fees, and ferry and bridge tolls.)

2160 Vehicular Transportation

This object class includes rental of passenger carrying vehicles from commercial and other sources (other than WCF). Excludes those vehicles covered by other object class codes of this

primary classification. Object Class Code 2160 includes charges for charter of buses and airplanes, hire of passenger-carrying vehicles for casual firefighters, etc.

- 2161 Commercial car rental (Includes rental used in connection with househunting trip.)
- 2162 Sedan and station wagon rental, General Services Administration (GSA)
- 2163 Commercial car/truck leases (Includes all leases in excess of 60 days. Use Object Class 2161 for leases of 60 days or less.)

2180 Overseas Travel

This object class is to be used by an overseas post in lieu of purpose object class codes (i.e., 2101 through 2163) and for other travel. This object class is for FAS use; its use is optional for all other agencies.

- 2181 Education travel
- 2182 Rest and recuperation travel
- 2183 Emergency evacuation and medical travel
- 2184 Emergency visitation travel
- 2185 Attaché conference travel
- 2186 Post assignment and return travel without home leave
- 2187 Post assignment and return
- 2188 Home leave travel
- 2189 Attaché temporary assignment travel
- 2190 Employee transfer of station travel benefits
- 2193 RIT voucher
- 2198 Transportation obligation
- 2199 Travel obligation

22 Transportation of Things

2200 Transportation of Things

This object class includes contractual charges incurred for the transportation of things (including animals) and for the care of such things while in process of being transported. Includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursements to Government personnel for the authorized movement of their household goods and effects or mobile homes. Excludes transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.

The following are examples of the different object class codes for the transportation of things:

Freight and Express. Charges by common carrier and contract carrier, including freight and express, switching, recrating, refrigerating, and other incidental expenses.

Trucking and Other Local Transportation. Charges for hauling, handling, and other services incidental to local transportation, including contractual transfers of supplies and equipment.

Mail Transportation. Charges for contractual transportation of mail by water, rail, air, and motor vehicles.

Transportation of Household Goods Related to Permanent Change of Station (PCS)

Travel. Payments to Federal employees for transportation of household goods and effects or mobile homes in lieu of payment of actual expenses when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under Object Class 12, 21, or 25, as applicable.

Charges Not Applicable to the Transportation of Things. Depending on the nature of the articles purchased, freight, shipping, express charges, etc., paid by a vendor must be recorded under Object Class 24, 26, or 31. Also, charges for moving furniture or equipment within a building should be recorded under Object Class 25.

2210 Change of Official Station

- 2211 Shipment of household goods (Payments for transporting employee household goods and personal effects upon transfer of personnel from one official station to another, including payments to common carriers for movement of household goods on the actual expense basis (Government bill of lading and travel vouchers).)
- 2212 Transportation of mobile home (Used incidentally with change of official station.)
- 2213 Transportation of privately owned vehicles (Used incidentally with change of official station outside the conterminous United States.)

2220 All Other Transportation of Things

Transportation charges not mentioned under other object class codes for this primary classification (22) will be charged to Object Class 2220.

- 2221 Unaccompanied baggage
- 2222 Freight, express, drayage, and other local transportation
- 2223 Post-retirement transportation allowance
- 2226 Dispatch agency services (Costs incurred by U.S. dispatch agent (State Department) for handling charges for shipment of household goods, unaccompanied baggage, furniture, equipment, vehicles, etc. Also includes handling charges for food products, catalogues, etc., for overseas exhibits.)
- 2227 Shipment of Government vehicles

2230 Truck Rental

- 2231 Truck rental – non-GSA (commercial) (Rental of trucks for transportation of equipment and supplies, with or without drivers, will be charged to this budget object code.)
- 2232 Truck rental – GSA

2240 Parcel Post

Postage fees for packaged mail shipped by commercial carriers (e.g., Federal Express, Emery Express, etc.). See Object Class 2352 for postage fees for mail handled by the U.S. Postal Service.

23 Rent, Communications, and Utilities

2300 Rent, Communications, and Utilities

Standard level user charges (SLUC) assessed by GSA for buildings and other rental space and related services are covered under this object class code. Also included are charges for communications and utility services; however, charges for rental of transportation equipment, which are classified under Object Class 21 or 22, are excluded from Object Class 23.

Rents. Charges for possession and use of land, structures, or equipment (other than transportation equipment), owned by another, to be relinquished at a future time. This also includes periodic charges under purchase rental agreements for equipment prior to the time that the title to the equipment is acquired. (Payments subsequent to the acquisition of title should be classified as equipment.) It excludes payments under lease-purchase contracts for construction of buildings (included in Object Classes 32 and 43). Demurrage charges on gas cylinders are also covered by this object class.

Object Class 23 also includes charges for the rental of automated data processing (ADP) equipment. Charges for maintenance of leased ADP equipment and related training and technical assistance, when significant and readily identified in the contract or billing, should be classified separately under Object Class 25.

Object Class 25 should be used for hired equipment, other than transportation equipment. Hired equipment is that which is furnished complete with an operator by the owner.

Communications Services. This includes the transmission of messages from place to place, such as contractual charges for land telegraph service, marine cable service, radio and wireless telegraph service, and telephone and teletype service. Included also are messenger service and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment. It also includes switchboard, service charges, and telephone installation costs.

Utility Services. Charges for heat, light, power, water, gas, electricity, and other utility services exclusive of transportation and communication services.

2310 Utilities

This object class is for the services listed below which are furnished by a public, private, or municipally controlled utility company. Services provided under private contract are excluded. These charges are issued on utility billings and are processed through the automated Utilities System.

2311 Electricity

2312 Natural gas

2313 Water, trash, and all other services not specifically covered by 2311 or 2312

2320 Communications Services

This object class primarily consists of telephone and telegraph charges. The charges can be processed on telephone billings, on Forms AD-838, or by contract.

- 2321 Telephone and other communications – equipment rental (Includes charges for standard monthly rate connection and other telephone communication charges not enumerated below.)
- 2322 Telephone toll charges (Includes commercial tolls appearing on the GSA-789 (Statement, Voucher and Schedule of Withdrawals and Credits) billing.)
- 2323 Telegraph service
- 2324 Computer terminals (Communication hookups and similar charges. Excludes rental of ADP equipment and software (see Object Class 2363 and 2364).)
- 2325 Leased – dedicated lines
- 2328 Wireless telephone and other communications – equipment rental and/or services (Including charges for standard monthly rate connection and other telephone communication charges except for long-distance toll charges.)
- 2329 Wireless telephone long-distance toll charges

2330 Communications Services – GSA

This portion is devoted to the Federal Telephone System (FTS) and other GSA telecommunication charges.

- 2331 Intercity and extended service (quarterly)
- 2332 FTS monthly charges (GSA-789) – domestic
- 2333 Computer terminals – GSA – (communication services). This charge appears on the GSA-1081 billing.
- 2334 Other – (refile, advance record system, conference call, mailgram, voice, Telepack) (These charges will appear on the GSA-789 billing.)
- 2335 Customer Network Management Services

2340 Rents – Building

Includes charges for possession and use, AD-838, contract, or GSA billing. Rental charges not covered under Object Class 2341, 2342, or 2343 will be charged to Object Class 2340.

- 2341 Building rentals – GSA (The majority of building rentals from GSA is under SLUC. This includes redistribution of SLUC for central space for Washington, D.C.)
- 2342 Building rental – non-GSA
- 2343 Building rental – residential

2350 Postage and Related Fees

- 2351 Central mail distribution
- 2352 Postage fees (sometimes called penalty mail postage fees) for mail handled by the U.S. Postal Service. Excludes Parcel Post (See Object Class 2240 for Parcel Post.)
- 2353 Messenger service
- 2354 P.O. box rental billed on P.O.D. 32
- 2355 Automated mailing list (WCF is billed on NFC-633.)
- 2356 Mail distribution – door-to-door
- 2357 Mail prep unit charges

2360 Rent – Equipment

- 2361 Farm equipment – rental
- 2362 Laboratory equipment – rental
- 2363 ADP software – rental
- 2364 ADP equipment – rental
- 2365 Office equipment – rental
- 2366 Copier equipment – rental
- 2367 Other equipment – rental
- 2368 Forest Level Information Processing System (FLIPS) equipment – lease or rental
- 2369 Leased mainframe or microcomputers subject to P.L. 89-306 Reporting
- 2371 Fixed Ownership Rate (FOR) for ADP Equipment (FS Only)
- 2372 Maintenance for IBM ADP System (FS Only)
- 2373 Training for IBM ADP System (FS Only)
- 2399 ADP for Estimate

24 Printing and Reproduction

2400 Printing and Reproduction

This object class covers charges that are incurred for contractual printing and reproduction, the related composition and binding operations performed by the Government Printing Office (GPO), other agencies, or other units of the same agency (on a reimbursable basis) or by commercial printers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms (SF) when specially printed or assembled to order, and printed envelopes and letterheads.

A variety of forms are used for the requisition of services related to printing and reproduction; therefore, several NFC systems, such as Purchase Orders, Over-the-Counter Purchases, Billings and Collections, and Miscellaneous Payments, are used to process the documents related to this object class code.

This object class consists of (1) printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing and (2) reproduction of the type that does not come within the Joint Committee's definition. In determining the subclass for administrative use, agencies may appropriately maintain such a distinction.

The following information further identifies the types of printing and reproduction work that are covered under Object Class 24:

Duplicating. Multigraphing, reproduction with machines employing photographically made plates, related photo-reproduction work, the use of varityping or other substitutes for typesetting to reproduce by photo-mechanical means, reproduction by the spirit process, mimeographing, and the use of stencils or direct image plates prepared by ordinary typewriters. All common processes of duplicating are included.

Printing. Work performed on printing presses that use printing plates, engraving, embossing, and lithography.

Binding Operations. This covers all costs associated with the above mentioned printing work. Photostating, blueprinting, photography, and microfilming items such as these are proper charges when the end product is something *reproduced*, rather than *produced*. For example, photographic services or the original development of the film should be classified as Object Class 25, but if a group of prints are produced from the original negative, this is a proper charge for reproduction under Object Class 24.

Photograph as used here includes the complete process from camera to print or film. The processing of Government-owned film is excluded.

Special Order Jobs. Includes items that would normally be considered supplies except that they have been overprinted or specially printed and assembled according to user specifications; e.g., specially printed envelopes or letterheads and overprints of standard forms.

Pamphlets and documents purchased as stock, whether from commercial sources or from the Superintendent of Documents are included under Object Class 26, Supplies and Materials.

Paper is not routinely included in this object class code on the basis that it was ordered from GPO or the printing plant unless a special operation, such as cutting, binding, or punching has been performed.

2410 Printing, Binding, Etc.

- 2411 Short order (500 copies or less)
- 2412 Printing and binding
- 2415 Federal Protection Service (Security)

2420 Reproduction, Duplicating Processes

- 2421 Photo service (AD-271)
- 2422 Copy operations
- 2423 Inter-library borrowing reproduction
- 2424 Microfilm
- 2425 Microfiche
- 2426 Photocomposition service

25 Other Services

2500 Other Services

This object class includes charges for contractual services that are not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Excludes charges for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under Object Class 31. The term contractual includes both written and oral contracts. There are several systems that process payments for this object class code, including Purchase Orders, Over-the-Counter Purchases, Imprest Fund, and Miscellaneous Payments.

The following information describes the types of services that are included under Object Class 25:

Repairs and Alterations. Charges incurred for repairs and alterations to buildings, bridges, viaducts, vessels, equipment, and similar items when performed under contract.

Storage and Maintenance. Charges incurred for contractual services for storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS). Charges for other PCS expenses are classified under Object Class 12, 21, or 22.

Subsistence and Support of Persons. Charges incurred for contractual services for board, lodging, and care of persons, including hospital care (except travel items, which are classified under Object Class 21).

Stenographic Services. Charges incurred for contractual stenographic reporting and typing.

Publication of Notices, Advertising, and Radio and Television Time

Tuition Fees

Fees and Other Charges. Fees for abstracting land titles, premiums on insurance (other than payments to OPM), and surety bonds.

Operation of Facilities or Other Service Contracts

Research and Development Contracts

Preparation of Body for Burial When Death Occurs in Travel Status

Storage of Household Goods. Temporary storage of household goods (incident to transfer of station) and nontemporary storage of household goods.

- 2501 Contractual services invalid
- 2502 Non-GSA Federal rent
- 2509 NFC agency specific (reimb) costs

The following six codes are to be used by OIRM **only**:

- 2503 Salaries
- 2504 Benefits

- 2505 Travel
- 2506 Miscellaneous
- 2507 Supplies
- 2508 Equipment

2510 Contractual Services Performed by Other Federal Agencies

Excludes supplies and materials purchased from other agencies. Excludes GSA, FTS, and standard level user charges.

- 2511 Janitorial services
- 2512 NFC services – Greenbook
- 2513 WCF equipment use and Fixed Ownership Rate (FOR) (This object class code will be chargeable for WCF equipment rental for transportation equipment.)
- 2514 Federal protection service (security)
- 2515 Civil defense
- 2516 Information desk (DC)
- 2517 Design center services
- 2518 Video and film center services
- 2519 Data banks

2520 Related Expenditures

Includes tuition fees, other training-related costs, security investigation charges, FS-sponsored physical exams, Greenbook charges for honor awards, examiner services, reinsurance administrative expense, and vacancy announcements.

- 2521 Temporary storage of household goods
- 2522 Non-temporary storage of household goods
- 2523 Training, tuition, fees, etc. (Includes Greenbook charges for Federal Executive Institute and Upward Mobility.)
- 2524 Security investigation charges
- 2525 Reimbursable details
- 2526 Representation expenses – field
- 2527 Washington representation and courtesies
- 2528 Health units
- 2529 Reinsurance loss adjustment expense

2530 Repair, Alteration or Maintenance of Equipment, Furniture or Structures

- 2531 Motor vehicles (Includes tires, batteries, etc.)
- 2532 Equipment (Includes projection equipment and other non-motor vehicle equipment (excludes office equipment).)

- 2533 Space (interior)
- 2534 Structure (exterior)
- 2535 Office equipment
- 2536 Official residence expense (Cost of maintaining a residence occupied by a senior official designated as principal representative by the Secretary of State to accommodate the extending of official hospitality to foreign dignitaries. Covers the unusual expenses which are incurred, such as household operation and maintenance, servant wages, and expenses, as required by local custom or law concerning servants.)
- 2537 Maintenance contracts for FLIPS equipment.
- 2538 Telephone equipment
- 2539 Office furniture

2540 Contractual Services – Other

This includes charges for flying contracts, research, spraying, and other contractual services not mentioned under other object class codes of this primary classification (25).

- 2541 Flying contracts
- 2542 Research
- 2543 Spraying
- 2544 Architectural and engineering contracts
- 2545 Art work
- 2546 Market promotion
- 2547 Market cattle inspection
- 2548 ADP online data retrieval services (primarily for commercial services)
- 2549 Market swine testing

2550 Agreements

This classification covers cooperative agreements between FS and state agencies, or between permittees and private parties.

- 2551 Cooperating state agencies
- 2552 Bad debts
- 2553 Internal reports
- 2554 Research
- 2555 Fee basis veterinarians and back tagging
- 2556 Service/advertising
- 2557 Cooperator projects – market development
- 2558 Distributed administrative support
- 2559 Other

2560 ADP Services and Supplies

This classification includes charges made by Fort Collins Computer Center (FCCC) and NFC. Primarily for intra-agency services.

- 2561 Data entry
- 2562 Computer Services Unit (CSU) – OIRM
- 2563 Kansas City Computer Center (KCCC)
- 2564 Washington Computer Center (WCC)
- 2565 Department of Education computer costs
- 2566 FCCC
- 2567 Tapes
- 2568 Maintenance of software
- 2569 ADP service contracts non-Federal

2570 Miscellaneous Services

This classification covers publication notices, advertising, and other noncontractual services not enumerated elsewhere in this primary object classification (25).

- 2571 ADP data acquisition, survey, and related expenditures (Primarily for charges made for commercial services. Excludes such charges made by other Federal agencies or intra-agency sources. (See Object Classes 2330, 2333, 2510, and 2560.))
- 2572 USDA bulk shipment – GPO
- 2573 Evaluation of Executive Agriculture Dynamics (EXAD), Problem Solving and Decision Making (PSDM), and Activities of Management and Personnel Support (AMPS)
- 2574 GSA motor pool services
- 2575 Other nontravel expenses reimbursed on travel voucher (Includes all other travel expenses not covered by the special budget object codes, such as baggage checking, storage and parking fees, ferry and bridge tolls, and hiring of horses for travel purposes.)
- 2576 Medical and dental care
- 2577 OMB Circular A-76, Contractual Services (ARS, CSREES)
- 2578 Audit fees (Charges for the cost of audits performed by the General Accounting Office (GAO).)
- 2579 Legal fees (Charges for legal assistance performed by the Office of General Counsel (OGC).)

2580 Fees

This object class includes fees for money orders, fees for abstracting land titles, recording of deeds, premiums on surety bonds, and local municipality fees or assessments.

- 2581 Bank service and money order fees
- 2582 Credit report fees

- 2583 Administrative management fee
- 2584 Bank credit card fee
- 2585 Court reporter fees
- 2586 Participation fees (Fees for participation in trade shows at the request of agency.)
- 2587 Consultant fees (Includes contracts and other agreements. (See Object Classes 1149 and 1158 for consultants paid on an hourly basis.))
- 2588 Sales agency commission (Fees paid for the sale of crop insurance to farmers.)
- 2589 Loss adjuster agents (Fees for individual contractors who work on crop losses for RMA.)

2590 Distributed Overhead

These object classes are system generated by CAS. Charges to these object classes are distributed by predetermined percentages via CAS.

- 2591 Construction contracts
- 2592 Project services
- 2593 Vehicle storage
- 2594 Vehicle accident repair
- 2596 OPA distribution
- 2599 Equipment use estimate

26 Supplies and Materials

2600 Supplies and Materials

This object class covers charges for commodities whether acquired by formal contract or other form of purchase such as (1) that are ordinarily consumed or expended within 1 year after they are put into use, (2) that are converted in the process of construction or manufacturing, or (3) that are used to form a minor part of equipment or fixed property.

There are several systems that process payments for this object class code, including Purchase Orders, Over-the-Counter Purchases, Imprest Fund, Casual Employee Time Reports, and Miscellaneous Payments.

The following information further identifies the types of supplies and/or materials that are covered under Object Class 26:

Office Supplies. Charges incurred for pencils, paper, calendar pads, stenographic notebooks, blank books and pads, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands, etc.

Subscriptions to Newspapers and Periodicals

Pamphlets and Documents. Charges for pamphlets/documents when purchased, rather than printed, by or at the request of the agency.

Chemicals, Surgical and Medical Supplies

Fuel. Charges for fuels used in cooking, heating, generating power, used in the making of artificial gas, and used in operating motor vehicles, trains, aircraft, and vessels.

Clothing and Clothing Supplies. Charges for articles of clothing, together with materials and sewing supplies used in the manufacture of wearing apparel.

Provisions. Charges for food and beverages for human consumption.

Cleaning and Lavatory Supplies

Ammunition and Explosives

Materials and Parts. Charges for commodities (including building materials) used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

2610 Supplies – Energy Related

- 2611 Gasohol
- 2612 Gasoline – nontravel and nontransportation
- 2613 Diesel – nontravel and nontransportation
- 2614 Gasoline
- 2615 Diesel
- 2616 Aviation fuel
- 2617 Coal
- 2618 Heating oil
- 2619 Liquid propane gas (LPG) and related fuel

2620 Scientific and Experimental Supplies

This object class includes charges for herbicides, pesticides, chemicals, glassware, seeds, fertilizers, soil conditioners, etc.

- 2621 Animals
- 2622 Seed, fertilizer, soil conditioners
- 2623 Herbicides
- 2624 Pesticides
- 2625 Chemical solvents
- 2626 Chemicals and glassware
- 2627 Animal feed
- 2629 Supplies and materials

2630 ADP-Related Supplies

- 2631 FLIPS supplies
- 2632 ADP software – mainframe – nonaccountable (less than\$5,000)
- 2633 Magnetic tapes
- 2634 ADP supplies
- 2635 ADP software – personal computer – nonaccountable (less than5,000)
- 2639 ADP materials

2640 Commodities

- 2641 Commodities distributed
- 2642 Meat or meat food products (Payment for meat or meat food products, as defined in Section 2(a)(3) of the Packers and Stockyard Act of 1921 (7 U.S.C. 182(3)).)
- 2643 Perishable agricultural commodities (Payment for perishable agricultural commodities, as defined in Section 1(4) of the Perishable Agriculture Commodities Act, 1930 (7 U.S.C. 499a(4)), and Supplemental Appropriations Act of 1984 (P.L. 98–181).)

2650 Cost of Materials Used in Production

- 2651 Stores
- 2652 Forms
- 2653 Tapes
- 2654 Cost of paper
- 2655 Cost of ink
- 2656 Cost of plates
- 2657 Cost of film
- 2658 Cost of envelopes
- 2659 Cost of other materials

2660 Subscriptions, Pamphlets, and Documents

This object class includes subscriptions to newspapers and periodicals, including reprints of magazine articles secured from the publisher.

Pamphlets and documents when purchased rather than printed by or at the request of the agency including items purchased from the Superintendent of Documents.

- 2669 Noncash awards (FCC only)

2670 Supplies and Materials – General

This object class includes purchases of other miscellaneous items not enumerated elsewhere in this object class (26).

- 2671 Office – central supply stores (Includes other office supplies and materials.)
- 2672 Copier
- 2673 Residential furnishings
- 2674 Materials used in construction
- 2675 Motor oil and other lubricants
- 2676 Miscellaneous telephone service supplies
- 2677 Central Supply – Forms

2680 GSA – FEDSTRIP Supplies

Includes GSA self-service store supplies

2690 Materials and Parts

- 2691 Project materials

31 Equipment

3100 Equipment

Personal property may be categorized as capitalized, noncapitalized, accountable, or nonaccountable.

Capitalized property must meet the following criteria: (1) it must be of durable nature, (2) it must have a useful life of two or more years once it is placed into service, and (3) its initial acquisition cost must be \$5,000 or more. All other personal property not meeting this criteria is classified as noncapitalized.

Accountable personal property is all leased personal property regardless of acquisition cost, and all owned personal property having an acquisition cost of \$5,000 or more. Accountable property is also any item valued less than \$5,000, but determined to be sensitive by the agency Property Management Officer. All other personal property is classified as nonaccountable.

Personal property can be both capitalized and accountable, or noncapitalized and accountable, or noncapitalized and nonaccountable using the aforementioned criteria.

The feeder systems at NFC automatically capture and send capitalized or accountable personal property data to the Personal Property System (PROP) based on the budget object class codes. Items that are nonaccountable noncapitalized will not be distributed to PROP.

Capitalized property includes the initial installation charges of the equipment when performed under contract. It excludes materials used in a conversion process during construction or manufacturing, or that which is used to form a minor part of equipment or fixed property.

The following information further describes the types of equipment covered under Object Class 31:

Transportation Equipment. Charges for vehicles including automobiles, trucks, motorcycles, tractors, aircraft, trains, steamships, barges, power launches, and other vessels.

Furniture and Fixtures. Charges for movable furniture, fittings, fixtures, and household equipment. This includes desks, tables, chairs, etc.

Books for Permanent Collections

Tools and Implements

Machinery. Charges for engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery.

Instruments and Apparatus. Charges for surgical instruments, X-ray apparatus, signaling equipment, telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

Purchase of ADP Equipment. Includes central processing units, peripheral input/output devices, control units, and data entry machines.

Guidelines For Using Object Class 3100	
If the personal property has(is) an(a)...	Use the object class(es):
acquisition cost of more than \$5,000	3110–3113, 3115–3130, 3160, 3161, 3165, 3166, 3167, or 3180
acquisition cost less than \$5,000 and is not considered high risk sensitive	3140
value of less than \$5,000 and is considered high risk sensitive	3141
loaned property regardless of the acquisition amount	3190

3110 Capitalized Equipment – Other

Items in this summary level object class and its detail subobject classes will automatically be sent by the feeder systems to PROP. These items must have an initial acquisition cost of \$5,000 or more. This includes capitalized equipment except the following specific items:

- 3111 Motor vehicles and WCF fleet equipment (excludes aircraft)
- 3112 Furniture and fixtures – Includes office and residential furniture and fixtures
- 3113 Aircraft
- 3114 Cooperative project assets (capitalized only)
- 3115 Attache residential furniture and fixtures
- 3116 ADP software – except personal computers – capitalized (\$5,000 or more)
- 3117 FLIPS software (Includes all software acquired in support of FLIPS.)
- 3118 Telephone equipment
- 3119 Cooling equipment

3120 Machinery and Equipment (Including Heavy Vehicles) – Capitalized

Items in this summary level object class and its detail object classes will automatically be sent by the feeder systems to PROP. These items must have an initial acquisition cost of \$5,000 or

more. Excludes equipment or machinery listed elsewhere in this object class (31). Includes seed drills, chippers, etc.

- 3121 Agricultural
- 3122 Laboratory
- 3123 Radio and communications
- 3124 ADP equipment (except personal computers) capitalized (\$5,000 or more)
- 3125 Office machines (Includes typewriters, calculators, bookkeeping machines, and office copy machines that are owned (not leased) by the Government.)
- 3126 Reproduction machinery and equipment (Includes printing presses, engraving, lithographing, multigraphing reproduction machines, and photo-reproduction equipment. Excludes office copy-making machines.)
- 3127 FLIPS ADP equipment (Includes all hardware acquired in support of FLIPS.)
- 3128 Snow telemetry equipment
- 3129 Engineering equipment

3130 Miscellaneous Motor Equipment – Capitalized

3140 Nonaccountable – Noncapitalized Equipment

This object class should be used for personal property with an initial acquisition cost of less than \$5,000. Items charged to Object Class 3140 will **not** be updated to PROP. All personal property items with an initial acquisition cost of less than \$5,000 should be charged to Object Class 3140 **except** for high risk sensitive property, as defined by the agency, which should be charged to Object Class 3141. This object class code will be updated to PROP.

- 3141 Sensitive property (This object class is for personal property determined to be accountable by the owning agency due to its sensitive nature as defined by the agency. The purpose of this classification is to capture and account for sensitive noncapitalized personal property valued less than \$5,000 in the Property Management Information System (PMIS).

3160 ADP Software (Personal Computers) – Capitalized

- 3161 Project 615 Software (Forest Service Only)

3165 ADP Equipment (Personal Computers) – Capitalized

- 3166 Project 615 Hardware (Forest Service Only)
- 3167 Owned mainframe or minicomputers subject to P.L. 89–306 reporting

3180 FISVIS Development Costs (NFC Only)

3190 Loaned Property – Noncapitalized

32 Lands and Structures

3200 Lands and Structures

This object class covers charges for land and interest on land, buildings, and other structures, additions to buildings, nonstructural improvements, and fixed equipment (whether an addition or a replacement). Object classes in this series are capitalized. The 2600 series object class should be used for items that should not be recorded as capitalized.

The following information further defines the types of land and structural acquisitions that are included under Object Class 32:

Lands and Interest on Lands, Including Easements and Rights-of-Way

Buildings and Other Structures. Charges for additions to buildings and acquisition or construction of buildings. Includes principal payments under lease-purchase contracts for construction of buildings.

Nonstructural Improvements. Charges for improvements to land, such as landscaping, fences, sewers, wells, and reservoirs.

Fixed Equipment. Charges for fixtures and equipment that become permanently attached to or a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire-alarm systems, lighting and heating systems, and air conditioning or refrigerating systems (whether an addition or a replacement). Includes charges for services in connection with the initial installation of fixed equipment. This also includes telephone systems.

3210 Land

3211 Easements – WRP

3220 Buildings and Attached Fixtures

3221 Fixed telephone equipment (voice)

3222 Fixed telephone equipment (data)

3230 Other Structures and Improvements

3240 Leasehold Improvements

3250 Cooperative Project Assets

3260 Other Assets

33 Investments and Loans

3300 Investments and Loans

This object class includes charges for (1) the purchase of stocks, bonds, notes, and other securities (except for par value of Government securities or securities of wholly-owned Government enterprises); (2) expenditures in the nature of capital for other funds; (3) loans to foreign governments, states, and other political subdivisions; and (4) loans to corporations, associations, and individuals.

3310 Investments in Securities

The purchase of stocks, bonds, debentures, and other securities (except par value of Government securities) in which money is invested either temporarily or permanently. This should include the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value on Government securities and discounts under par value on sales of Government securities.

3320 Loans

Loans to foreign governments, states, and other political subdivisions; loans to other Government agencies; and loans to corporations, associations, and individuals.

3330 Investments in Other Funds

Capital payments to revolving trust funds or other funds that are expected to be returned when the enterprise is liquidated, transferred, or sold. Excludes nonexpenditure transfers between funds.

3367 Rental Equipment Invalid

40 APHIS – Special

4000 Grants, Indemnities, and Interest

41 Grants, Subsidies, and Contributions

4100 Grants, Subsidies, and Contributions

This object class covers (1) grants (including revenue sharing), subsidies, gratuities, and other aid for which cash payments are made to states, other political subdivisions, corporations, associations, and individuals; (2) contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; (3) contributions fixed by treaty; (4) grants to foreign countries; (5) taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of FICA taxes); and (6) payments in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability.

Obligations under grant programs that involve the furnishing of services, supplies, materials, and similar items rather than cash are not charged to this object class but to the object class representing the nature of the services, articles, or other items that are purchased.

Cash payments to states under the Clark–McNary and similar acts will be covered under Object Class 41. However, purchase of supplies or materials to be turned over to the states in lieu of direct cash payments are chargeable to an object class in the 2600 series. Similarly, the payment of other types of expenses for the states in lieu of direct payments should be charged to the applicable object class.

4110 Grants, Subsidies, and Contributions to States

- 4111 County office rent
- 4112 Distributed county office expenses
- 4113 Tax and fringe benefit deductions, county office
- 4114 Undistributed county office expenses
- 4115 Project agreement (Federal share of obligations specified in agreement with a local organization for which the local organization awards the contract.)
- 4116 Contracts/agreements with individuals (Cost shared items in the Great Plains Conservation Program (GPCP) contract and Rural Abandoned Mine Program (RAMP) contract.)
- 4117 Grant agreements

4120 Research Grants

- 4121 Education

4130 Eradication Grants or Subsidies

4140 Grants, Subsidies, and Contributions to Individuals

- 4141 Federal income tax for participants
- 4142 Participant maintenance – regular (FAS)
- 4143 Participant maintenance – Supplemental (FAS)
- 4144 Participant maintenance – third party drafts (FAS)
- 4151 Education
- 4186 Origination services – equipment

42 Insurance Claims and Indemnities

4200 Insurance Claims and Indemnities

This object class covers the payments of claims on insurance policies (e.g., life, marine, flood, and crop insurance policies), annuities paid from trust funds to former Government employees and others, indemnities for destruction or injury of persons or property, and payments for other losses.

4210 Insurance Claims

Insurance loss claims, including payments on guarantees where no asset is received. Includes benefits paid from the Federal retirement and social security insurance trust funds.

4220 Indemnities

Compensation for loss or injury (not covered by Government insurance), such as (1) awards arising from abrogation of contracts; (2) indemnities for the destruction of livestock, crops, and similar items; (3) damage to or loss of property; and (4) personal injury or death. Includes payments to or for persons displaced as a result of Federal and Federally assisted programs as authorized under 42 U.S.C. 4622–4624. Includes indemnities to veterans and former civilian employees or their survivors for death or disability, whether service or nonservice connected. Includes losses made good on Government shipments.

- 4221 Regular indemnity
- 4222 Animal depopulation
- 4223 Transfer of station indemnity

4230 Litigation Fees and Awards

All fees and awards incurred by agencies as a result of litigation.

- 4235 EEO settlements

4240 Losses

- 4241 Imprest fund losses (Includes losses of imprest fund cash reimbursed to the cashier by the agency.)

43 Interest and Dividends

4300 Interest and Dividends

This object class includes payments to creditors for the use of monies loaned, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trusts or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. Where a contract provides for interest to be paid to a contractor, if payment of claims under a contract has been delayed by the Government, the interest will be recorded under the same object class used on the original contract.

4310 Prompt Payment Act – Interest

Interest payments made to vendors for failure to process timely payments for their invoices as required by the Prompt Payment Act.

- 4311 Interest charges – utilities
- 4312 Prompt Payment Act–supplemental interest
- 4313 Prompt Payment Act–additional interest
- 4314 Interest charges – telephone
- 4315 Interest on back pay for payroll adjustments

4320 All Other Interest Payments

4330 Dividends

4340 Late Penalty Fees

4350 Lost Earnings TSP – Agency Charges

44 Refunds

4400 Refunds

This object class covers payments made from an appropriation or fund account to refund amounts previously received by the Government, to correct errors in computations, or to make other adjustments.

4410 Refunds

Refunds of fines, penalties, forfeitures, taxes, duties and premiums; returns of deposits in retirement and disability funds; and other refunds due to adjustments, errors in computation, etc.

4420 Repayment of Deposits

Repayments to other appropriation or fund accounts and to the public to adjust for other factors. Also includes amounts refunded to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees expire prior to retirement or before their annuities equal the amount withheld).

4421 Refund of unapplied salary receipts

45 Special Payments

4500 Special Payments

These object class codes are for internal management use only and will be reclassified as Object Class 2500 on the SF-225, Report on Obligations.

- 4510 On-site contract labor performed by other Federal agencies
- 4511 Contracts with state institutions
- 4512 Contracts with private corporations and institutions
- 4521 Specific cooperative agreements with state institutions
- 4522 Specific cooperative agreements with local governments
- 4523 Specific cooperative agreements with private corporations and institutions
- 4531 General cooperative agreements with state institutions
- 4532 General cooperative agreements with local governments
- 4533 General cooperative agreements with private corporations and institutions
- 4540 On-site contract labor performed by non-Federal contractors

46 ARS – Special Payments

4600 ARS – Special Payments

- 4611 ARS – special payments
- 4612 ARS – special payments
- 4613 ARS – special payments

47 ARS – Special Payments

4700 ARS – Special Payments

- 4711 ARS – special payments
- 4712 ARS – special payments
- 4713 ARS – special payments

51 Depreciation of Personal Property

5100 Depreciation of Personal Property

5110 Depreciation of Capitalized Equipment (All Other)

- 5111 Depreciation of motor vehicle and WCF Fleet Equipment (excludes aircraft)
- 5112 Depreciation of furniture and fixtures
- 5113 Depreciation of aircraft
- 5116 Amortization of ADP software

5120 Depreciation of Machinery and Equipment

52 Depreciation of Real Property

5200 Depreciation of Real Property

5220 Depreciation of Buildings and Attached Fixtures

5230 Depreciation of Other Structures and Improvements

5240 Amortization of Leasehold Improvements

60 Personal Services – Support Effort (S&E)

6000 Personal Services – Support Effort (S&E)

61 Thrift Savings Plan – Fund G

6100 Thrift Savings Plan – Fund G

- 6101 TSP employee deductions–fund G
- 6102 TSP employee prior year deductions–fund G

- 6103 TSP government basic contributions—fund G
- 6104 TSP government matching contributions—fund G
- 6105 TSP forfeitures of government basic contributions—fund G
- 6106 TSP forfeitures of earnings on govt basic contributions—fund G
- 6107 TSP earnings on employees deductions—fund G
- 6108 TSP earnings on government basic contributions—fund G
- 6109 TSP earnings on government matching contributions—fund G
- 6110 TSP government basic contributions for 1/1/84–12/31/86—fund G
- 6111 TSP earnings on government basic contributions for
1/1/84–12/31/86—fund G
- 6112 Distrib of TSP Emp Ded fund G to participant over age 70 1/2
- 6113 TSP prin Collected on R loans deposited to empl contri—fund G
- 6114 TSP int collected on R loans deposited to earnings on empl contri—fund G
- 6115 TSP prin collected on H loans deposited to empl contributions—fund G
- 6116 TSP int collected on H loans deposited to earnings on empl contri—fund G
- 6117 TSP prin collected on E loans deposited to empl contributions—fund G
- 6118 TSP int collected on E loans deposited to earnings on empl
contributions—fund G
- 6119 TSP prin collected on M loans deposited to empl contri—fund G
- 6120 TSP int collected on M loans deposited to earnings on empl contri—fund G
- 6121 Transfers of TSP government basic—fund G to IRA's and pension loans
- 6122 Transfers of TSP government matching fund G to IRA's and pension loans
- 6123 Transfers of TSP employee deductions—fund G to IRA's and pension plans
- 6124 Transfers of TSP prior year—fund G to IRA's and pension plans
- 6125 Transfers of TSP earnings on govt basic—fund G to IRA's and pension loans
- 6126 Transfers of TSP earnings on government matching—fund G to IRA's and
pension loans
- 6127 Transfers of TSP earnings on employee deducs—fund G to IRA's and
pension plans
- 6128 Transfers of TSP earnings on prior year—fund G to IRA's and pension plans
- 6129 TSP excess deferrals refunded on fund G employee contributions
- 6130 Excess deferrals refunded on TSP earnings on empl contributions—fund G
- 6131 Cash out (other than a retirement) of TSP government basic—fund G
- 6132 Cash out (other than a retirement) of TSP government matching—fund G
- 6133 Cash out (other than a retirement) of TSP employee deductions—fund G
- 6134 Cash out (other than a retirement) of TSP prior year—fund G
- 6135 Cash out (other than a retirement) of TSP earnings govt basic—fund G
- 6136 Cash out (other than a retirement) of TSP earnings govt matching—fund G
- 6137 Cash out (other than a retirement) of TSP earnings employee
deductions—fund G
- 6138 Cash out (other than a retirement) of TSP earnings prior year—fund G
- 6139 Distrib of TSP govt basic—fund G to participant over age 70 1/2
- 6140 Distrib of TSP govt matching—fund G tp participant over age 70 1/2
- 6141 Equal payments upon retirement of TSP government basic—fund G

- 6142 Equal payments upon retirement of TSP government matching–fund G
- 6143 Equal payments upon retirement of TSP employee deductions–fund G
- 6144 Equal payments upon retirement of TSP prior year–fund G
- 6145 Equal payments upon retirement of TSP earnings on government basic–fund G
- 6146 Equal payments upon retirement of TSP earnings on government matching–fund G
- 6147 Equal payments upon retirement of TSP earnings on employee deductions–fund G
- 6148 Equal payments upon retirement of TSP earnings on prior year–fund G
- 6149 TSP residual earnings on employee deductions–fund G removed from account
- 6150 TSP residual earnings on government basic cont–fund G removed from account
- 6151 Payments to annuity vendor of TSP government basic–fund G
- 6152 Payments to annuity vendor of TSP government matching–fund G
- 6153 Payments to annuity vendor of TSP employee deductions–fund G
- 6154 Payments to annuity vendor of TSP prior year–fund G
- 6155 Payments to annuity vendor of TSP earnings on government basic–fund G
- 6156 Payments to annuity vendor of TSP earnings on government matching–fund G
- 6157 Payments to annuity vendor of TSP earnings on employee deductions–fund G
- 6158 Payments to annuity vendor of TSP earnings on prior year–fund G
- 6159 Distrib of TSP prior year–fund G to participant over age 70 1/2
- 6160 Distrib of TSP earnings on emp contr–fund G to participant over age 70 1/2
- 6161 Lump sum payment upon retirement of TSP government basic–fund G
- 6162 Lump sum payment upon retirement of TSP government matching–fund G
- 6163 Lump sum payment upon retirement of TSP employee deductions–fund G
- 6164 Lump sum payment upon retirement of TSP prior year–fund G
- 6165 Lump sum payment upon retirement of TSP earnings on government basic–fund G
- 6166 Lump sum payment upon retirement of TSP earnings on government matching–fund G
- 6167 Lump sum payment upon retirement of TSP earnings on employee deductions–fund G
- 6168 Lump sum payment upon retirement of TSP earnings on prior year–fund G
- 6169 TSP residual earnings on government match contri–fund G removed from account
- 6170 Distrib of TSP earnings on govt basic–fund G to participant over age 70 1/2
- 6171 Beneficiary payments of TSP government basic–fund G
- 6172 Beneficiary payments of TSP government matching–fund G
- 6173 Beneficiary payments of TSP government employee deductions–fund G
- 6174 Beneficiary payments of TSP prior year–fund G

- 6175 Beneficiary payments of TSP earnings on government basic–fund G
- 6176 Beneficiary payments of TSP earnings on government matching–fund G
- 6177 Beneficiary payments of TSP earnings on employee deductions–fund G
- 6178 Beneficiary payments of TSP earnings on prior year–fund G
- 6179 TSP residual earnings on prior contr–fund G removed from account ROM account
- 6180 Distrib of TSP earnings on govt match–fund G to participant over age 70 1/2
- 6181 Court ordered payments of TSP on government basic–fund G
- 6182 Court ordered payments of TSP on government matching–fund G
- 6183 Court ordered payments of TSP on employee deduction–fund G
- 6184 Court ordered payments of TSP on prior year–fund G
- 6185 Court ordered payments of TSP on earnings government basic–fund G
- 6186 Court ordered payments of TSP on earnings government matching–fund G
- 6187 Court ordered payments of TSP on earnings employee deductions–fund G
- 6188 Court ordered payments of TSP on earnings prior year–fund G
- 6189 TSP employee contributions–fund G disb to participants for a RES loan
- 6190 TSP earnings on employee contributions–fund G disb to participants for residential loan
- 6191 TSP employee contributions–fund G disb to participant for a hardship loan
- 6192 TSP earnings on employee contr–fund G disb to participant for a hardship loan
- 6193 TSP employee contributions–fund G disb to participant for educational loan
- 6194 TSP earnings on employee contr–fund G disb to participant for educational loan
- 6195 TSP employee contributions–fund G disb to participant for a medical loan
- 6196 TSP earnings on employee contr–fund G disb to participant for a medical loan
- 6197 Distrib of TSP earnings on prior year–fund G to participant over age 70 1/2
- 6198 TSP residual interest on first conv data–fund G removed from account

62 Thrift Savings Plan – Fund C

6200 Thrift Savings Plan – Fund C

- 6201 TSP employee deductions–fund C
- 6202 TSP employee prior year deductions–fund C
- 6203 TSP government basic contributions–fund C
- 6204 TSP government matching contributions–fund C
- 6205 TSP forfeitures of government basic contributions–fund C
- 6206 TSP forfeitures of earnings on govt basic contributions–fund C
- 6207 TSP earnings on employees deductions–fund C

- 6208 TSP earnings on government basic contributions—fund C
- 6209 TSP earnings on government matching contributions—fund C
- 6212 Distrib of TSP emp Ded fund C to participant over age 70 1/2
- 6213 TSP Prin Collected on R loans deposited to empl contri—fund C
- 6214 TSP int collected on R loans deposited to earnings on empl contri—fund C
- 6215 TSP prin collected on H loans deposited to empl contributions—fund C
- 6216 TSP int collected on H loans deposited to earnings on empl contri—fund C
- 6217 TSP prin collected on E loans deposited to empl contributions—fund C
- 6218 TSP int collected on E loans deposited to earnings on empl
contributions—fund C
- 6219 TSP prin collected on M loans deposited to empl contri—fund C
- 6220 TSP int collected on M loans deposited to earnings on empl contri—fund C
- 6221 Transfers of TSP government basic—fund C to IRA's and pension plans
- 6222 Transfers of TSP government matching fund C to IRA's and pension plans
- 6223 Transfers of TSP employee deductions—fund C to IRA's and pension plans
- 6224 Transfers of TSP prior year—fund C to IRA's and pension plans
- 6225 Transfers of TSP earnings on govt basic—fund C to IRA's and pension loans
- 6226 Transfers of TSP earnings on government matching—fund C to IRA's and
pension loans
- 6227 Transfers of TSP earnings on employee deduc—fund C to IRA's and
pension plans
- 6228 Transfers of TSP earnings on prior year—fund C to IRA's and pension plans
- 6229 TSP excess deferrals refunded on fund C employee contributions
- 6230 Excess deferrals refunded on TSP earnings on empl contributions—fund C
- 6231 Cash out (other than a retirement) of TSP government basic—fund C
- 6232 Cash out (other than a retirement) of TSP government matching—fund C
- 6233 Cash out (other than a retirement) of TSP employee deductions—fund C
- 6234 Cash out (other than a retirement) of TSP prior year—fund C
- 6235 Cash out (other than a retirement) of TSP earnings govt basic—fund C
- 6236 Cash out (other than a retirement) of TSP earnings govt matching—fund C
- 6237 Cash out (other than a retirement) of TSP earnings employee
deductions—fund C
- 6238 Cash out (other than a retirement) of TSP earnings prior year—fund C
- 6239 Distrib of TSP govt basic—fund C to participant over age 70 1/2
- 6240 Distrib of TSP govt matching—fund C to participant over age 70 1/2
- 6241 Equal payments upon retirement of TSP government basic—fund C
- 6242 Equal payments upon retirement of TSP government matching—fund C
- 6243 Equal payments upon retirement of TSP employee deductions—fund C
- 6244 Equal payments upon retirement of TSP prior year—fund C
- 6245 Equal payments upon retirement of TSP earnings on government
basic—fund C
- 6246 Equal payments upon retirement of TSP earnings on government
matching—fund C
- 6247 Equal payments upon retirement of TSP earnings on employee
deductions—fund C

- 6248 Equal payments upon retirement of TSP earnings on prior year–fund C
- 6249 TSP residual earnings on employee deductions–fund C removed from account
- 6250 TSP residual earnings on government basic cont–fund C removed from account
- 6251 Payments to annuity vendor of TSP government basic–fund C
- 6252 Payments to annuity vendor of TSP government matching–fund C
- 6253 Payments to annuity vendor of TSP employee deductions–fund C
- 6254 Payments to annuity vendor of TSP prior year–fund C
- 6255 Payments to annuity vendor of TSP earnings on government basic–fund C
- 6256 Payments to annuity vendor of TSP earnings on government matching–fund C
- 6257 Payments to annuity vendor of TSP earnings on employee deductions–fund C
- 6258 Payments to annuity vendor of TSP earnings on prior year–fund C
- 6259 Distrib of TSP prior year–fund C to participant over age 70 1/2
- 6260 Distrib of TSP earnings on emp contr–fund C to participant over age 70 1/2
- 6261 Lump sum payment upon retirement of TSP government basic–fund C
- 6262 Lump sum payment upon retirement of TSP government matching–fund C
- 6263 Lump sum payment upon retirement of TSP employee deductions–fund C
- 6264 Lump sum payment upon retirement of TSP prior year–fund C
- 6265 Lump sum payment upon retirement of TSP earnings on government basic–fund C
- 6266 Lump sum payment upon retirement of TSP earnings on government matching–fund C
- 6267 Lump sum payment upon retirement of TSP earnings on employee deductions–fund C
- 6268 Lump sum payment upon retirement of TSP earnings on prior year–fund C
- 6269 TSP residual earnings on government match contri–fund C removed from account
- 6270 Distrib of TSP earnings on govt basic–fund C to participant over age 70 1/2
- 6271 Beneficiary payments of TSP government basic–fund C
- 6272 Beneficiary payments of TSP government matching–fund C
- 6273 Beneficiary payments of TSP government employee deductions–fund C
- 6274 Beneficiary payments of TSP prior year–fund C
- 6275 Beneficiary payments of TSP earnings on government basic–fund C
- 6276 Beneficiary payments of TSP earnings on government matching–fund C
- 6277 Beneficiary payments of TSP earnings on employee deductions–fund C
- 6278 Beneficiary payments of TSP earnings on prior year–fund C
- 6279 TSP residual earnings on prior year contr–fund C removed from account
- 6280 Distrib of TSP earnings on govt match–fund C to participant over age 70 1/2
- 6281 Court ordered payments of TSP on government basic–fund C
- 6282 Court ordered payments of TSP on government matching–fund C

- 6283 Court ordered payments of TSP on employee deduction–fund C
- 6284 Court ordered payments of TSP on prior year–fund C
- 6285 Court ordered payments of TSP on earnings government basic–fund C
- 6286 Court ordered payments of TSP on earnings government matching–fund C
- 6287 Court ordered payments of TSP on earnings employee deductions–fund C
- 6288 Court ordered payments of TSP on earnings prior year–fund C
- 6289 TSP employee contributions–fund C disb to participants for a residual loan
- 6290 TSP earnings on employee contributions–fund C disb to participants for residential loan
- 6291 TSP employee contributions–fund C disb to participant for a hardship loan
- 6292 TSP earnings on employee contr–fund C disb to participant for a hardship loan
- 6293 TSP employee contributions–fund C disb to participant for educational loan
- 6294 TSP earnings on employee contr–fund C disb to participant for educational loan
- 6295 TSP employee contributions–fund C disb to participant for a medical loan
- 6296 TSP earnings on employee contr–fund C disb to participant for a medical loan
- 6297 Distrib of TSP earnings on prior year–fund C to participant over age 70 1/2
- 6298 TSP residual interest on first conv data–fund C removed from account

63 Thrift Savings Plan – Fund F

6300 Thrift Savings Plan – Fund F

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- 6829 Reinsurance loss adjustment expense

70 Special Object Classes for Agricultural Marketing Service (AMS) Units

7000 Billings and Collections System

These object classes are used to identify the various units of accomplishments of AMS for financial reporting purposes.

- 7001 ACF lbs. butter graded
- 7002 ACF lbs. cheese graded
- 7003 ACF lbs. dry milk graded
- 7004 ACH lbs. other products
- 7005 ACI plant inspections
- 7006 CAC cases
- 7007 DDP lbs. dehydrated
- 7008 FRP lbs. frozen
- 7009 PTG lbs. tobacco graded
- 7010 SAM samples
- 7011 SHR state employee hours
- 7012 TBU Burley
- 7013 TCB Conn Broad Leaf
- 7014 TCH Conn Havana Seed
- 7015 TCS Conn Valley Shade
- 7016 TDU Dutch
- 7017 TEF eastern fire-cured
- 7018 TEN eastern NC flue-cured
- 7019 TGA GA flue-cured
- 7020 TGB Gebhardt
- 7021 TGF GA & FL Shade Grown
- 7022 TGR Green River
- 7023 TLP La Perique
- 7024 TNP NY & PA Havana Seed
- 7025 TNW N. Wisconsin

7026	TOM old/mid flue-cured
7027	TOS one sucker
7028	TPC PR cigar filler
7029	TPR Puerto Rico
7030	TPS PA seed leaf
7031	TSC SC flue-cured
7032	TSM Southern Maryland
7033	TSW S. Wisconsin
7034	TVA VA fire-cured
7035	TVS VA sun-cured
7036	TWF western fire-cured
7037	TZS Zimmer/Spanish
7038	UNF unofficial samples
7039	ACJ lbs. grade labeled butter
7040	ACL lbs. grade labeled cheese
7041	ACN lbs. grade dry milk
7997	DDF dairy default
7998	PDF poultry default
7999	TDF tobacco default

81 NFC Information Object Classes

8100 NFC Info Object Classes for Deductions

8101	Federal tax
8102	State tax
8103	City tax
8104	FICA
8105	Retirement (Both 7% & 7 1/2%)
8106	Retirement (At 7%)
8107	Retirement (At 7 1/2%)
8108	FEHBA
8109	FEGLI (Both Regular & Optional)
8110	FEGLI (Regular)
8111	FEGLI (Optional)
8112	Bonds
8113	Savings allotment
8114	Travel voucher claim amount
8115	Net pay difference
8116	Cancelled check
8117	GL adjustments only
8118	Advance payments EIC

8119	Reemployed annuitants salary share
8120	Other suspense account deductions
8121	Union dues – other suspense acct
8122	Charitable Contr –other suspense acct
8123	Other – suspense account
8124	HIT deduction
8125	Uniformed service deductions
8126	Military credit w/h from employees
8127	Civilian service credit w/h from employees
8128	CS (1.3%) code C CS DED
8129	FS (1.3%) code G CS DED
8130	Other ret (1.3%) code J CS DED
8131	CS – spec (1.3%) code E CS DED
8132	CS (7.0%) code R CS DED
8133	FS (7.0%) code W CS DED
8134	Other ret code X CS DED
8135	CS – spec (7.5%) code T CS DED
8136	County tax deduction
8137	Military deposits foreign service retirement and disability system
8138	TSP employee deduction
8139	Civilian service foreign service retirement and disability system
8140	Other budget clearing acct deductions
8141	TSP loan repayment – Federal
8142	TSP loan repayment – Non Federal
8143	Premium remittances for spouse equity & temporary cont enrollees (FEHB)
8144	Other B/C/A TOP Federal debts
8146	Unknown
8148	COVA – retirement code 8
8149	COVA – retirement code 9
8150	Advances
8151	Interior department advances
8152	FAS quarters allowance
8153	FAS education allowance
8154	Rent or lease prepayments
8155	FAS cooperator advances
8156	Advance of pay (An advance of net pay amounting to 3 months pay (6 pay periods) may be given to U.S. employees upon assignment to a post in a foreign area.)
8157	CS (1.3%) code C FICA DED
8158	FS (1.3%) code G FICA DED
8159	Other ret (1.3%) code J FICA DED
8160	CS – spec (1.3%) code F FICA DED
8161	CS (7.0%) code R FICA DED

8162	FS (7.0%) code W FICA DED
8163	Other ret code X FICA DED
8164	CS – spec (7.5%) code T FICA DED
8165	Non Federal health insurance
8166	Non Federal life insurance deductions
8167	Non Federal retirement program deductions
8168	FERS regular (1.3%) code K
8169	FERS military reserve technicians (1.3%) code N
8170	FERS spec law enforcement and fire fighters (1.8%) code M
8171	FERS spec air traffic controllers (1.8%) code L
8172	FERS (1.3%) code P
8173	FERS military deposits
8174	Other ret code K FICA deductions
8175	Other ret code L FICA deductions
8176	Other ret code M FICA deductions
8177	Other ret code N FICA deductions
8178	Other ret code P FICA deductions
8179	Military deposits–foreign service pension system
8180	Non Federal FICA deductions
8181	Panama education tax deductions
8182	Panama income tax
8183	Non–Federal D.C. retirement fund code Z
8184	FERS–LOC–retirement code 1
8185	CSRS–LOC–retirement code 7
8186	CSRS–LOC–retirement code D
8188	Full OASDI–retirement code 8
8189	Full OASDI–retirement code 9
8190	FS advances

82 Other NFC Identifications

8200 Other NFC Identifications

8201	Misc. Treasury Receipt
8202	Commissions on union dues and allotments
8203	RHS cost item payment (MISC only)
8204	Taxable fringe benefits (Employee fringe benefits related to Government-owned vehicles. These benefits will appear on the employee's W–2 at the end of the year.)
8205	Tips and gratuities
8206	Chauffeur driven vehicle
8207	Parking–fringe

- 8208 Transit subsidy–fringe
- 8210 Deposited funds–COVA JURS RET

90 Overhead and Accruals

9000 Overhead and Accruals

91 Payroll Accruals

9100 Payroll Accruals

- 9101 Annual leave accrual
- 9102 Accrued other leave
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- 9199 Payroll estimate–accrued leave

92 WCF Overhead and Distribution

9200 WCF Overhead and Distribution

- 9201 Printing plant–platemaking
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- 9208 Data services headquarters staff
- 9209 Central supply–stores
- 9210 Mail distribution
- 9211 Exec. corres. & reds.
- 9212 Automated mail list
- 9213 Composition unit
- 9214 Central supply–forms
- 9215 St. Louis computer center
- 9216 Kansas City computer center
- 9217 OF–office director O H to FCCC
- 9221 OGPA–prorated motion picture service

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9246	Dep Dir Administrative Services to Central Supply Stores
9247	Dep Dir Administrative Services to Central Supply Forms
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9249	Dep Dir Administrative Services to Copier Service
9250	Dep Dir Administrative Services to Printing Plant
9251	Dep Dir Administrative Services to Automated Mailing List
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9285	OPM Overhead

93 OGPA YTD Overhead – WCF

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